

## THE CORPORATION OF THE TOWN OF MIDLAND

### BY-LAW 2018-39

A by-law to adopt the estimate of all sums required for the year and to set the rates of taxation for the year 2018

**WHEREAS** the Municipal Act, S.O. 2001, c.25, provides for the method of assessment and the levying of property taxes by upper and lower-tier municipalities;

**AND WHEREAS** the Assessment Act, R.S.O. 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment, as well as provides for alterations to the Collector's Roll;

**AND WHEREAS** the Municipal Act, S.O. 2001, c.25, Section 290, provides that the council of a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

**AND WHEREAS** the Municipal Act, S.O. 2001, c.25, Section 208, provides that the council of a local municipality shall in each year levy a special charge upon rateable property in the prescribed Business Improvement Area, based on the amount required, as determined by the Board of Management and approved by Council;

**AND WHEREAS** the amount to be raised from the members within the Business Improvement Area as per By-Law 77-74 as amended is \$114,500.00;

**AND WHEREAS** the Municipal Act, S.O. 2001, c.25, Section 312(2), provides that the council of a local municipality shall in each year adopt separate tax rates to be applied on the assessments in each property class in the municipality rateable for local municipal purposes;

**AND WHEREAS** the County of Simcoe, in accordance with the Municipal Act, c.25, Sections 289 and 308 adopted Bylaw 6732 being a by-law to establish the County Rates and Tax Ratios for the year 2018;

**AND WHEREAS** Ontario Regulation 400/98 established the 2017 provincial uniform education rates for the residential, multi-residential, farm and managed forest classes and, the business education rates specific to the County of Simcoe for the commercial, industrial and pipeline classes;

**AND WHEREAS** the Municipal Act, c.25, Part IX as amended and Ontario Regulation 73/03 as made and amended under the Municipal Act with respect to the calculation of taxes for Commercial, Industrial and Multi-Residential property classes;

**AND WHEREAS** the adjustments to the 2018 property taxes for each property in the commercial, industrial and multi-residential classes will be determined, at the County level, using the Provincial Online Property Tax Analysis (OPTA) System, with said adjustment amounts being, provided to the Town of Midland for inclusion in the 2018 final tax bill;

**NOW THEREFORE THE MUNICIPAL COUNCIL FOR THE CORPORATION OF THE TOWN OF MIDLAND HEREIN ENACTS AS FOLLOWS:**

1. That, for the year 2018, the estimate of all sums required for municipal purposes is as set forth in Schedule "A" attached hereto and forming part of this by-law.
2. That, for the year 2018, there shall be levied and collected upon the assessments in each property class, the rates of taxation as contained in Schedule "B" attached hereto and forming part of this by-law and that the estimates for the current year are as set forth in the said Schedule "B".
3. That, for the year 2018, there shall be levied and collected upon the rateable property in the prescribed Business Improvement Area, the special charge rates as contained in the said Schedule "B" to this by-law and that the estimates for the current year are as set forth in the said Schedule "B".
4. In calculating the 2018 taxes as authorized herein, the Treasurer shall reduce the taxes by the interim amount billed as per Section 317 of the Municipal Act, S.O. 2001, c.25.
5. The balance of taxes, being the final tax bill, shall become due and payable in two installments:
  - 5.1 For the Residential class of assessment on July 31, 2018 and September 28, 2018;
  - 5.2 For the Commercial, Industrial & Multi-Residential classes of assessment on September 28, 2018 and November 15, 2018
6. Notwithstanding Clause 5, the final tax bill for the commercial, industrial and multi-residential properties subject to adjustments calculated by the OPTA system, may become due and payable on a date to be determined by subsequent by-law, if the said adjustments are not received in a timely manner.
7. Notwithstanding Clause 5, alternatively, taxes may be paid by means of pre-authorized payment and accepted on an installment date basis or on a monthly basis – January to October.
8. A penalty shall be imposed for non-payment of taxes due at the rate of 1.25% per month on the first day of default and on the first day of each calendar month thereafter in which default continues.
9. After December 31, 2018, interest shall be added at the rate of 1.25% per month on all taxes due and unpaid.

10. Tax bills shall be mailed to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable, unless otherwise directed by the taxpayer.
11. All taxes, local improvements and other special rates shall be payable to the Town of Midland at 575 Dominion Avenue, Midland, Ontario L4R 1R2.
12. Part payment may be accepted from time to time on account and applied to outstanding balances in accordance with S.347 of the Municipal Act.
13. This By-law shall come into full force and effect immediately upon final passage.

**BY-LAW READ A FIRST, SECOND AND THIRD TIME, AND FINALLY  
PASSED THIS 28<sup>th</sup> DAY OF MAY, 2018.**

**THE CORPORATION OF THE TOWN OF MIDLAND**

*Gord McKay*

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**Gord McKay - Mayor**

*Karen Desroches*

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**Karen Desroches - Clerk**

	2018	
	Approved Bud1et	Requested Bud1et
<b>1 OPERATIONS</b>		
12 TAXATION		
012 TAX LEVY	-19,678,665	
020 OTHER TAXATION	-278,199	
Total 12 TAXATION	-19,956,864	
15 GENERAL		
070 GENERAL	-1,275,227	
Total 15 GENERAL	-1,275,227	
20 GENERAL ADMINISTRATION		
111 COUNCIL	731,991	
122 CHIEF ADMINISTRATIVE OFFICER	418,580	
123 CLERK'S DEPT	482,280	
124 FINANCE	1,045,595	
125 INFORMATION TECHNOLOGY	194,640	
127 HUMAN RESOURCE/HEALTH & SAFETY	257,348	
129 TOWN HALL		
247 COMMUNITY H & S	197,627	
261 BY-LAW	92,559	
265 PARKING	37,231	
Total 20 GENERAL ADMINISTRATION	3,457,851	
30 PLANNING & BUILDING SERVICES		
B11 PLANNING	263,367	
812 COMMITTEE OF ADJUSTMENT	25,070	
B13 HERITAGE COMMITTEE	27,350	
820 BUILDING	147,188	
Total 30 PLANNING & BUILDING SERVICES	462,975	
35 CULTURE, TOURISM & SPEC EVENTS		
740 CULTURE	195,117	
750 TOURISM & SPECIAL EVENTS	274,158	
Total 35 CULTURE, TOURISM & SPEC EVENTS	469,275	
42 FIRE SERVICE		
48 LIBRARY		
762 LIBRARY	1,114,183	
Total 48 LIBRARY	1,114,183	
51 OPERATIONS		
315 PUBLIC WORKS	1,136,109	
320 NEW OPERATIONS CENTRE	279,059	
325 ROADS	2,130,949	
335 SIDEWALKS & CURBS	402,305	
345 TRANSIT	266,397	
355 STREET LIGHTING	356,563	
370 MPUC PROPERTY -16984HWY 12		
375 STORM SEWERS	193,960	
385 HARBOUR	9,166	
390 PARKS	1,292,826	
399 N SRC / ARENA	1,373,190	
Total 51 OPERATIONS	7,446,524	
55 ENGINEERING		
SOS ENGINEERING	528,073	
Total 55 ENGINEERING	528,073	
58 WATER & WASTEWATER		
411 WASTEWATER TREATMENT CENTRE		
431 WATER DEPARTMENT		
Total 58 WATER & WASTEWATER		
75 JOINT BOARDS AND WHOLLY OWNED		
600 MIDLAND POWER UTILITY CORP	500,000	
605 HURONIA AIRPORT	66,222	
610 SEVERN SOUND ENVIRON ASSOC	91,162	
Total 75 JOINT BOARDS AND WHOLLY OWNED	657,384	
Total 1 OPERATIONS	0	
Total Commitmets D1pts.	0	



## SCHEDULE "B" to BY-LAW 2018-39 2018 TAX RATES and LEVIES

CLASS	QUAL	PROPERTY CLASS	ASSESSMENT	TAX RATES				LEVY			
				TOWN	COUNTY	EDUCATION	TOTAL	TOWN	COUNTY	EDUCATION	TOTAL
R	T	Residential & Farm	1,484,180,353	0.945351%	0.285019%	0.170000%	1.400370%	14,030,718.86	4,230,196.00	2,523,106.60	\$ 20,784,021.46
M	T	Multi-Residential	79,137,803	1.199887%	0.361760%	0.170000%	1.731647%	949,564.36	286,288.92	134,534.27	1,370,387.54
C,S,D,G	T	Commercial	273,891,177	1.183674%	0.356872%	1.090000%	2.630546%	3,241,979.78	977,440.92	2,985,413.83	7,204,834.53
X	T	Commercial New Const	33,472,686	1.183674%	0.356872%	1.090000%	2.630546%	396,207.62	119,454.64	364,852.28	880,514.54
C,S,D	U	Excess Land	1,830,830	0.828572%	0.249811%	0.763000%	1.841383%	15,169.75	4,573.61	13,969.23	33,712.59
C	X	Vacant Land	9,897,008	0.828572%	0.249811%	0.763000%	1.841383%	82,003.85	24,723.81	75,514.17	182,241.83
I,L	T	Industrial	47,338,613	1.364174%	0.411292%	1.340000%	3.115466%	645,781.11	194,699.93	634,337.41	1,474,818.45
J	T	Industrial New Const	1,038,100	1.364170%	0.411292%	1.090000%	2.865462%	14,161.45	4,269.62	11,315.29	29,746.36
I,L	U	Excess Land	1,960,143	0.954922%	0.267340%	0.871000%	2.093262%	18,717.83	5,240.25	17,072.85	41,030.93
I	X	Vacant Land	6,751,850	0.954922%	0.267340%	0.871000%	2.093262%	64,474.89	18,050.40	58,808.61	141,333.90
P	T	Pipelines	4,595,875	1.225743%	0.369556%	1.301304%	2.896603%	56,333.60	16,984.33	59,806.31	133,124.23
F	T	Farmlands	3,556,619	0.236338%	0.071255%	0.042500%	0.350093%	8,405.64	2,534.27	1,511.56	12,451.47
T	T	Managed Forest	519,599	0.236338%	0.071255%	0.042500%	0.350093%	1,228.01	370.24	220.83	1,819.08

**PAYMENTS-IN-LIEU:**

R	F	Residential-full	100,000	0.945351%	0.285019%	0.170000%	1.400370%	945.35	285.02	170.00	1,400.37
R	P	Residential-full	2,635,500	0.945351%	0.285019%	0.170000%	1.400370%	24,914.73	7,511.68	4,480.35	36,906.76
R	G	Residential-general	872,000	0.945351%	0.285019%	0.000000%	1.230370%	8,243.46	2,485.37	-	10,728.83
M	P	Multi-Residential						-	-	-	-
C,G	F	Commercial-full	9,711,800	1.183674%	0.356872%	1.090000%	2.630546%	114,956.09	34,658.69	105,858.62	255,473.41
C	G	Commercial-general	282,500	1.183674%	0.356872%	0.000000%	1.540546%	3,343.88	1,008.16	-	4,352.04
C	Y	Com Excess Land -full	-	0.828572%	0.249811%	0.763000%	1.841383%	-	-	-	-
C	Z	Com Vac Land-general	-	0.828572%	0.249811%	0.000000%	1.078383%	-	-	-	-
I	H	Ind Occupied-full	111,000	1.364174%	0.411292%	1.340000%	3.115466%	1,514.23	456.53	1,487.40	3,458.17
I	V	Ind Excess Land	-	0.954922%	0.267340%	0.871000%	2.093262%	-	-	-	-
I	Y	Ind Vacant Land	-	0.954922%	0.267340%	0.871000%	2.093262%	-	-	-	-

Total 1,961,883,456  
1,961,883,456

**\$ 19,678,664.50**   **\$ 5,931,232.40**   **\$ 6,992,459.61**   **\$ 32,602,356.50**  
60%                      18%                      21%                      100%

Downtown Midland (BIA) Business Improvement Area			
		Assessment	Rates
C,S,D,G	T	Commercial Occupied	25,314,015
C	X	Commercial Vacant Land	183,500
I	T	Industrial Occupied	-
<b>Total</b>		<b>25,497,515</b>	<b>\$ 114,500.00</b>

*Note: clerical error corrected June 12, 2018*